## **CHAPTER NO. 635**

## **HOUSE BILL NO. 1520**

By Representatives Ronnie Cole and Mr. Speaker Naifeh and Representatives Givens, Davidson, Mike Walker, Sands, Windle, Walley, McKee, Head, Roach, Rinks, Phelan, Pinion, McDaniel, Godsey, Mumpower, Boyer, Maddox, Fitzhugh, Dunn, McDonald, Fraley, Westmoreland, Eckles, Cross, Ridgeway, White, Rhinehart, Fowlkes, Lewis, Curtiss, Ferguson, Bone, Buck, Hargrove, Ralph Cole, Whitson, Winningham, Goins, Newton, Haley, Raymond Walker, Kerr, Bittle, Patton, Tidwell, Ford, Stulce, Huskey, Davis, Jackson, John DeBerry, McMillan

Substituted for: Senate Bill No. 516

By Senators Rochelle, Leatherwood, Herron, Henry, Crowe, Burks, Williams, Cooper, Jordan, McNally, Miller, Clabough, Ramsey

AN ACT to amend Tennessee Code Annotated, Section 67-6-207, relative to taxation of farm equipment and machinery.

## BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-207, is amended by redesignating the existing section as subsection (a) and by adding the following as a new subsection to be appropriately designated:

( ) After July 1, 1998, no tax is due with respect to farm equipment and machinery, replacement parts, and labor relative to the repair of such farm equipment and machinery.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.
PASSED: March 5, 1998

HOUSE OF REPRESENTATIVES

JOHN S. WILDER SPEAKER OF THE SENATE

APPROVED this 20th day of March 1998